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APR 25 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Applicant: Amir)	Art Unit: 2644
)	
Serial No.: 09/757,012)	Examiner: Chau
)	
Filed: January 8, 2001)	ARC9-2000-0093-US1
)	
For: SYSTEM AND METHOD FOR MICROPHONE)	April 25, 2006
GAIN ADJUST BASED ON SPEAKER)	750 B Street, Suite 3120
ORIENTATION)	San Diego, CA 92101
)	

TRANSMITTAL LETTER FOR RESPONSE TO OFFICE ACTION

Commissioner for Patents
Alexandria, VA 22313

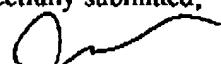
Dear Sir:

In response to the Office Action dated April 20, 2006, enclosed is the following:

1. A response in 12 pages.

The Commissioner is authorized to charge \$550 to deposit account no. 09-0441 to cover the claim fees for two additional independent claims and a total of three claims over twenty. The Commissioner is also authorized to charge additional fees if required and/or to credit any over payments to the account.

Respectfully submitted,


John L. Rogitz
Registration No. 33,549
Attorney of Record
750 B Street, Suite 3120, San Diego, CA 92101
Telephone: (619) 338-8075

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RESPONSE TO OFFICE ACTION

Commissioner for Patents
Alexandria, VA 22313

Dear Sir:

In response to the Office Action dated April 20, 2006, please amend the above-captioned application as follows. For reasons set forth below additional fees are believed to be required only for new Claims 43-45.

04/26/2006 TL0111 00000023 090441 09757012
01 FC:1201 400.00 DA
02 FC:1202 150.00 DA

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